

TAX POSITION

Purpose

Ecolab is guided by a commitment to our purpose and values. We manage our global operations with care for the health, safety and prosperity of our employees, customers, communities and the environment, with the objective to create long-term value for our shareholders. The tax we pay is an integral part of our positive economic and social impact and supports the advancement of the countries in which we operate.

Scope

This position applies to all global operations.

Position

We are committed to complying with tax laws and regulations in each jurisdiction in which we do business and are guided by appropriate international standards. Our tax structures have economic substance and adhere to the arm's length standard of domestic law and applicable treaties as well as the current transfer pricing principles outlined by the Organization of Economic Cooperation and Development (OECD).

Responsibility

Ecolab follows a systematic approach to the management of tax risk that involves a process of identification, evaluation, management and reporting of tax risk. Ecolab's Board of Directors regularly reviews the company's risk management processes as part of our global internal controls. The head of the Tax department oversees our approach to tax. In addition, our tax accounting and processes are reviewed as part of our internal controls audit and by an external auditor.

Reporting

The Tax department is subject to Ecolab's existing reporting mechanisms within the Global Finance function. Stakeholder engagement and management of concerns related to tax are covered by the Tax department reporting into the Chief Financial Officer.

References

- [UK Tax Strategy Statement](#)

Version #	Date	Description	Revised By
Initial Release	December 2021	Initial Release	Tax Department